

C. S. S. B. No. 14.

A BILL

To be Entitled

An Act amending Articles 7355 Revised Civil Statutes of the State of Texas of 1911 as amended by adding thereto a new sub-division numbered 41, levying an occupation tax upon and against physicians, bacteriologists, chiropodists, oculists, dentists, registered nurses, attorney's and counsellors at law, civil engineers, consulting engineers, structural engineers, fire insurance agents, life insurance agents, real estate agents, auditors, certified public accountants, automobile dealers, automobile salesmen, undertaking establishments, bond brokers, wholesale grain dealers, all teachers in the public schools of the State who receive annual salaries in excess of nine hundred dollars. Proprietors of electrical establishments, proprietors of plumbing establishments, proprietors of barber shops, and by adding a new article known as Article 7355a providing for a penalty, and declaring an emergency.

Be it enacted by the Legislature of the State of Texas:

Section 1. That Article 7355 of the Revised Statutes of 1911 be and the same is hereby amended, by adding thereto sub-division 41—which shall read as follows:

41. From every person, firm or corporation engaged in any one of the following occupations, and receiving compensation as such there shall be levied and collected a State occupation tax of twenty-five dollars per annum; physicians, bacteriologists, chiropodists, attorneys and counsellors at law, civil engineers, consulting engineers, structural engineers, fire insurance agents, life insurance agents, real estate agents, auditors, certified accountants, automobile dealers, automobile salesmen, undertaking establishments, bond brokers, wholesale grain dealers, all teachers in the public schools of the State who receive annual salaries in excess of nine hundred dollars. Proprietors of electrical establishments, proprietors of plumbing establishments, proprietors of barber shops.

Sec. 2. That there shall be added a new article known as Article 7355a which article shall read as follows: If any person firm or corporation

shall pursue any occupation named in any sub-division of Article 7355 without first paying the occupation tax required to be paid for such occupation, he shall be guilty of a misdemeanor, and upon conviction thereof shall be fined the sum of fifty dollars.

Sec. 3. The fact that this is a revenue producing measure and the State must have additional revenue to meet appropriations needed for the State Government, created an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each House be suspended, and that this Act shall take effect and be in force from and after its passage, and said rule is hereby suspended and it is so enacted.

SIXTH DAY.

Senate Chamber,
Austin, Texas,
Friday, May 25, 1923.

The Senate met at 10:05 o'clock a. m., pursuant to adjournment, and was called to order by Lieutenant Governor T. W. Davidson.

The roll was called, a quorum being present, the following Senators answering to their names:

Bailey.	Parr.
Baugh.	Pollard.
Bowers.	Rice.
Burkett.	Rogers.
Cousins.	Strong.
Darwin.	Thomas.
Fairchild.	Turner.
Floyd.	Watts.
Holbrook.	Wood.
Lewis.	Woods.
McMillin.	

Absent.

Bledsoe.	Stuart.
Clark.	Witt.
Ridgeway.	

Absent—Excused.

Davis.	Murphy.
Doyle.	Wirtz.

Prayer by the Chaplain.

Pending the reading of the Journal of yesterday, the same was dispensed with on motion of Senator Watts.

(See Appendix for committee reports, petitions and memorials.)

S. R. No. 13.

By Senators Fairchild, Witt and Cousins:

Whereas, The once great forest area of Texas, covering some twelve million acres, has been reduced by consumption without reproduction, by waste and fires, to a minimum of some one and one-half million acres of virgin pine; and

Whereas, At the present rate of cutting, our lumber forests will become exhausted within 10 years; and

Whereas, We have some four million acres of cut-over pine lands lying idle and unproductive, that, due to fires, hogs and other adverse causes are coming back but sparsely into reproduction; and

Whereas, We view with alarm the wholesale deforestation of our once great wooded area, believing that trees were given man to be of real benefit to him, assisting in water storage and rainfall, moderating the climate and adding much to our well being and happiness; and

Whereas, We believe the economic welfare of our State requires that we produce here at home what we are best fitted by soil and climate to produce, especially lumber forests of which at one time, Texas had the largest area of any State in the Union; therefore, be it

Resolved, That a non-salaried Forestry Committee of eleven be created by the Thirty-eighth Legislature, the members thereof to be appointed by the Governor, two being drawn from the Senate, two from the House, and seven private citizens from the State at large, and that the duties of said committee shall be to make a survey of forest and tree conditions in Texas and their possibilities in the wooded and non-wooded sections of the State, in the great pine belt of East Texas, in the cedar growing sections of the Edwards Plateau of Central Texas, in the hard wood and post oak sections, extending from North Texas to the Rio Grande, also in the great upland, treeless plateau of West Texas; that said committee shall determine what trees, shade, nut-bearing and commercial forest, are best suited for the various sections of the State, what encouragement should be given for their introduction and propagation, what lands once bearing hard and

soft wood forests should be reproduced in kind, and what new areas should be encouraged to tree growing that might benefit rainfall, stream flow and help to check floods and land erosion; be it further

Resolved, That said committee shall compile the laws of the State relating to forestry, making such recommendations for new laws and amendments, as to them may seem necessary. That said committee shall meet at College Station at the State Department of Forestry, subject to the call of the chairman, and that they shall finally report back at the opening of the Thirty-ninth Legislature in 1925, a full and complete record of their findings, with such recommendations as they may deem wise and proper to further a progressive State forestry policy that will redound to the welfare of the present and future generations of Texans.

The resolution was read and adopted.

S. R. No. 14.

By Senator Wood.

Whereas, Hon. Walter D. Caldwell, a former member of this Senate, is in the city; now, therefore, be it

Resolved, That he be invited to address the Senate and be extended the privileges of the floor.

The resolution was read and adopted.

The Chair appointed Senators Darwin, Witt and Bowers as a committee to escort Mr. Caldwell to the President's stand.

Being presented by the Chair, Mr. Caldwell then addressed the Senate.

H. B. No. 10—Read and Referred.

The Chair laid before the Senate on first reading, H. B. No. 10.

The bill was read first time.

Senator Cousins moved that the bill be referred to the Committee on Commerce and Manufactures.

On motion of Senator Wood, the bill was referred to the Senate sitting as a committee of the whole.

Call of Senate Ordered.

Senator Wood moved a call of the Senate for the purpose of compelling

attendance of absent Senators, and the call was seconded.

The Secretary called the roll and the following Senators answered to their names:

Baugh.	Pollard.
Bowers.	Rice.
Burkett.	Rogers.
Cousins.	Strong.
Darwin.	Thomas.
Fairchild.	Turner.
Floyd.	Watts.
Holbrook.	Witt.
Lewis.	Wood.
McMillin.	Woods.
Parr.	

Absent.

Bailey.	Murphy.
Bledsoe.	Ridgeway.
Clark.	Stuart.
Davis.	Wirtz.
Doyle.	

The Chair directed the Sergeant-at-Arms to bring in the absent Senators.

A quorum was announced present.

S. R. No. 5.

The Chair laid before the Senate as pending business, S. R. No. 5, relating to consideration of revenue and appropriation measures, which was under consideration at the time the Senate adjourned yesterday.

Senator Bowers offered the following amendment to the resolution:

Amend the resolution by adding the following: "Provided, that the Senate here goes on record as being opposed to reducing the appropriations for the public schools."

Senator Rogers moved the previous question on the amendment and the resolution, and the motion was seconded.

Question: Shall the main question be now put?

Yeas and nays were demanded, and the motion was lost by the following vote:

Yeas—9.

Baugh.	Rogers.
Lewis.	Turner.
McMillin.	Witt.
Pollard.	Wood.
Rice.	

Nays—12.

Bowers.	Holbrook.
Burkett.	Parr.
Cousins.	Strong.
Darwin.	Thomas.
Fairchild.	Watts.
Floyd.	Woods.

Absent.

Bledsoe.	Stuart.
----------	---------

Absent—Excused.

Bailey.	Murphy.
Clark.	Ridgeway.
Davis.	Wirtz.
Doyle.	

H. B. No. 10—Re-referred.

(By unanimous consent.)

Senator Wood moved to withdraw H. B. No. 10 from the committee of the whole and re-refer it to the Committee on State Affairs.

The motion prevailed.

Call of Senate Lifted.

Senator Wood moved that the call of the Senate be lifted.

Yeas and nays were demanded, and the motion prevailed by the following vote:

Yeas—16.

Baugh.	Rice.
Bowers.	Rogers.
Burkett.	Thomas.
Darwin.	Turner.
Floyd.	Watts.
Holbrook.	Witt.
Lewis.	Wood.
Parr.	Woods.

Nays—5.

Bailey.	Pollard.
Fairchild.	Strong.
McMillin.	

Present—Not Voting.

Cousins.

Absent.

Bledsoe.	Murphy.
Clark.	Ridgeway.
Davis.	Stuart.
Doyle.	Wirtz.

Motion to Print in Journal.

Senator Bowers sent up a communication and moved that it be printed in the Journal, and the motion was lost.

Senator Bowers moved to reconsider the vote by which the Senate refused to order the communication printed in the Journal.

On motion of Senator Bailey, the motion to reconsider was tabled.

(President Pro Tem Lewis in the Chair.)

S. R. No. 5.

The Senate resumed consideration of S. R. No. 5, with pending amendment by Senator Bowers.

Senator Floyd moved to table the amendment.

Yeas and nays were demanded, and the motion to table was lost by the following vote:

Yeas—4.

Baugh.	Rice.
Floyd.	Turner.

Nays—11.

Bowers.	Rogers.
Cousins.	Thomas.
Darwin.	Watts.
Fairchild.	Witt.
Parr.	Wood.
Pollard.	

Present—Not Voting.

Bailey.	McMillin.
Burkett.	Strong.
Holbrook.	Woods.
Lewis.	

Absent.

Bledsoe.	Ridgeway.
Clark.	Stuart.

Absent—Excused.

Davis.	Murphy.
Doyle.	Wirtz.

The amendment was then adopted.

Senator Floyd moved that the resolution be laid on the table subject to call.

Senator Witt moved that the resolution be indefinitely postponed.

Question: Shall the resolution be postponed indefinitely?

3—Senate.

Recess.

On motion of Senator Strong, the Senate at 11:55 a. m. recessed until 3 p. m. today.

Afternoon Session.

The Senate met at 3 p. m. and was called to order by President Pro Tem H. L. Lewis.

S. R. No. 5.

The Chair laid before the Senate as pending business, S. R. No. 5, relating to consideration of revenue and appropriation measures, with motion by Senator Floyd to lay the resolution on the table subject to call, and a substitute motion by Senator Witt that the resolution be postponed indefinitely.

Senator Witt withdrew the motion to postpone indefinitely.

The motion to lay on the table subject to call then prevailed.

H. B. No. 10—Ordered Printed.

Senator Holbrook moved that H. B. No. 10, reported favorably by the committee on State Affairs today with the recommendation that it be printed in the Journal, be printed in regular bill form.

The motion prevailed.

S. B. No. 15 on Second Reading.

The Chair laid before the Senate as regular order, on its second reading,

S. B. No. 15, A bill to be entitled "An Act making an appropriation to carry into effect the provisions of Chapter 41, General Laws of the First Called Session of the Thirty-seventh Legislature, and declaring an emergency."

The bill was read second time, the committee report that it be printed in the Journal only was adopted, and was then passed to engrossment.

Message from the House.

Hall of the House of Representatives,
Austin, Texas, May 25, 1923.

Hon. T. W. Davidson, President of
the Senate.

Sir: I am directed by the House
to inform the Senate that the House
has passed the following bills:

H. B. No. 1, A bill to be entitled
"An Act to amend Article 7374 of the
Revised Civil Statutes of 1911, levy-
ing and providing for the payment
of an occupation tax on all persons,
firms, companies, corporations, com-
mon law trusts, associations operat-
ing under a declaration of trust, or
any other association or concern, of
whatsoever name known or howsoever
organized, formed or created, own-
ing, managing or operating any pipe
line or pipe lines within this State,
based upon gross receipts derived
from business done within this State
in intrastate commerce, and declar-
ing an emergency."

H. B. No. 41, A bill to be entitled
"An Act prescribing the method of
the county tax collector making re-
mittances to the State Treasurer or
any other State officer, board, com-
mission or employe of the State, and
inhibiting the payment of exchange
on any such remittances; providing
that liability shall not cease until
actual receipt of money, and declar-
ing an emergency."

H. B. No. 10, A bill to be entitled
"An Act levying an occupation tax
upon the right and privilege of pro-
ducing oil in this State by taxing
same from the earth; defining the
words 'person,' 'market value' and
'oil'; levying such tax against those
engaged in such production; requir-
ing reports to be made in order to
ascertain the amount of said tax due
the State; prescribing penalties for
failure to comply with the Act requir-
ing reports to be made and requiring
said tax to be paid within a certain
time; making necessary provision for
carrying into effect the Act and ac-
complishing its purpose; amending
Article 7383, Chapter 2, of Title 126
of the Revised Civil Statutes of 1911,
as amended; providing that Articles
7386 and 7387, Revised Civil Stat-
utes, shall not apply to those affected

by this Act, and declaring an emer-
gency."

Respectfully submitted,
O. P. BASFORD,
Acting Chief Clerk, House of
Representatives.

Bills Read and Referred.

The Chair (Lieutenant Governor
T. W. Davidson) had referred, after
their captions had been read, the
following House bills:

H. B. No. 18, to the Committee on
State Affairs.

H. B. No. 1, to the Committee on
State Affairs.

H. B. No. 41, to the Committee on
State Affairs.

Bill Signed.

The Chair (Lieutenant Governor
T. W. Davidson) gave notice of sign-
ing, and did sign, in the presence of
the Senate, after its caption had been
read, the following bill:

S. C. R. No. 5.

Adjournment.

On motion of Senator Witt, the
Senate at 3:25 p. m. adjourned until
10 o'clock a. m. next Monday.

APPENDIX.**Petitions and Memorials.**

Senator Burkett offered and had
read a letter from Mrs. Frank Rich-
ards, president, and Mrs. Ernest
Davison, corresponding secretary, of
Mineral Wells League of Women
Voters, protesting against the pro-
posed repeal of any of the appropria-
tions for schools.

Senator Fairchild offered and had
read a telegram from Lions Club at
Lufkin, urging that appropriations
be cut, and that no new tax measures
be enacted.

Senator Strong sent up and had
read a letter from Longview, protest-
ing against action of Longview
Chamber of Commerce, in urging cut
in appropriations, the letter urging
Senator Strong to use his own judg-

ment and not to be influenced by special interests.

Senator Bowers offered and had read a letter from Frank Kadanka, Ennis, urging that no cut be made in appropriations for schools.

Committee Reports.

Committee Room,
Austin, Texas, May 24, 1923.
Hon. T. W. Davidson, President of the Senate.

Sir: We, your Committee on Finance, to whom was referred

S. B. No. 15, A bill to be entitled "An Act making an appropriation to carry into effect the provisions of Chapter 41, General Laws of the First Called Session of the Thirty-seventh Legislature, and declaring an emergency."

Have had same under consideration, and I am instructed to report the same back to the Senate with the recommendation that it do pass and that it be printed in the Journal.

WOOD, Chairman.

Committee Room,
Austin, Texas, May 25, 1923.
Hon. T. W. Davidson, President of the Senate.

Sir: We, your Committee on State Affairs, to whom was referred

H. B. No. 41, A bill to be entitled "An Act prescribing the method of the county tax collector making remittances to the State Treasurer or any other State officer, board, commission or employe of the State, and prohibiting the payment of exchange on any such remittances; providing that liability shall not cease until actual receipt of money; and declaring an emergency."

Have had same under consideration, and I am instructed to report the same back to the Senate with the recommendation that it do pass and be printed in the Journal.

WITT, Chairman.

Committee Room,
Austin, Texas, May 25, 1923.
Hon. T. W. Davidson, President of the Senate.

Sir: We, your Committee on State Affairs, to whom was referred

H. B. No. 18, A bill to be entitled "An Act to amend Article 7382, Chapter 2, Title 126 of the Revised Civil Statutes of the State of Texas;

providing for a graduated increase of gross receipts on telephone companies and providing for reports to be made as now provided by law and records preserved, and declaring an emergency."

Have had same under consideration, and I am instructed to report the same back to the Senate with the recommendation that the engrossed rider be stricken from the same, and that the original bill without the engrossed rider, do pass and be printed in the Journal.

WITT, Chairman.

(Majority Report.)

Committee Room,
Austin, Texas, May 25, 1923.
Hon. T. W. Davidson, President of the Senate.

Sir: We, a majority of your Committee on State Affairs, to whom was referred

H. B. No. 10, A bill to be entitled "An Act levying an occupation tax upon the right and privilege of producing oil in this State by taking same from the earth; defining the words 'person,' 'market value,' and 'oil'; levying such tax against those engaged in such production; requiring reports to be made in order to ascertain the amount of said tax due the State; prescribing penalties for failure to comply with the Act requiring reports to be made and requiring said tax to be paid within a certain time; making necessary provision for carrying into effect the Act and accomplishing its purpose; amending Article 7383, Chapter 2, of Title 126 of the Revised Civil Statutes of 1911 as amended; providing that Articles 7386 and 7387 Revised Civil Statutes, shall not apply to those affected by this Act, and declaring an emergency."

Have had same under consideration, and I am instructed to report the same back to the Senate with the recommendation that it do pass and be printed in the Journal with the following committee amendment:

Amend H. B. No. 10 by changing "three per cent" (in "Article 7383," Subdivision 1) to "two and one-half per cent," and by substituting the figure "3%" to the figure "2 ½ %."

WITT, Chairman.

(Minority Report.)

Committee Room,
Austin, Texas, May 25, 1923.
Hon. T. W. Davidson, President of
the Senate.

Sir: We, a minority of your Committee on State Affairs, to whom was referred H. B. No. 10, have had same under consideration, and beg leave to report the same back to the Senate with the recommendation that it do not pass.

HOLBROOK.

SEVENTH DAY.

Senate Chamber,
Austin, Texas,
Monday, May 28, 1923.

The Senate met at 10 o'clock a. m., pursuant to adjournment, and was called to order by President Pro Tem H. L. Lewis.

The roll was called, a quorum being present, the following Senators answering to their names:

Bailey.	Murphy.
Baugh.	Pollard.
Bledsoe.	Rice.
Burkett.	Ridgeway.
Clark.	Rogers.
Cousins.	Strong.
Darwin.	Stuart.
Davis.	Thomas.
Doyle.	Turner.
Floyd.	Wirtz.
Holbrook.	Witt.
Lewis.	Wood.
McMillin.	Woods.

Absent—Excused.

Bowers.	Parr.
Fairchild.	Watts.

Prayer by the Chaplain.

Pending the reading of the Journal of yesterday, the same was dispensed with on motion of Senator Bailey.

(See Appendix for committee reports, petitions and memorials.)

Excused.

Senator Watts for today and tomorrow, on account of important business, on motion of Senator Bailey.

Senator Bowers for today and tomorrow, on account of important business, on motion of Senator Baugh.

Senators Parr and Fairchild for today and tomorrow, on account of important business, on motion of Senator Bailey.

Senator Murphy for last week, on account of important business, on motion of Senator Pollard.

S. B. No. 15 on Third Reading.

The Chair laid before the Senate as regular order, on its third reading and final passage.

S. B. No. 15, A bill to be entitled "An Act making an appropriation to carry into effect the provisions of Chapter 41, General Laws of the First Called Session of the Thirty-seventh Legislature, and declaring an emergency."

The bill was read third time and finally passed by the following vote:

Yeas—17.

Baugh.	Murphy.
Bledsoe.	Pollard.
Cousins.	Rice.
Darwin.	Ridgeway.
Davis.	Rogers.
Floyd.	Stuart.
Holbrook.	Turner.
Lewis.	Witt.
McMillin.	

Nays—7.

Bailey.	Strong.
Burkett.	Thomas.
Clark.	Wirtz.
Doyle.	

Present—Not Voting.

Woods.

Absent.

Fairchild.

Absent—Excused.

Bowers.	Watts.
Parr.	Wood.

S. B. No. 11 on Second Reading.

The Chair laid before the Senate as regular order, on its second reading.

S. B. No. 11, A bill to be entitled "An Act making appropriations for the Department of Banking and for